

Jesse R. Gottlieb
910 Fifth Avenue, Apt. 4A
New York, NY 10021

JAN -7 2010

January 4, 2010

Clerk of the United States Bankruptcy Court for the Southern District of New York
One Bowling Green
New York, NY 10004

Re: Liquidation of Bernard L. Madoff Investment Securities LLC.
Bankruptcy Case No. 08-1789 (BRL)

Jesse R. Gottlieb IRA Account
Rye Select Broad Market XL Fund, L.P.

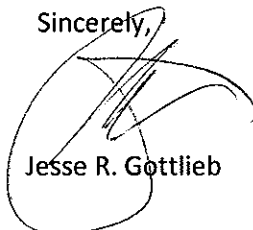
To Whom It May Concern:

My name is Jesse R. Gottlieb. I was an investor in The Rye Select Broad Market XL Fund, L.P. , which invested with Bernard L. Madoff Investment Securities LLC ("BLMIS"), the defendant in this case.

I filed a Notice of Claim with the SIPC Trustee relating to my investment in the above fund. I received a Notice from the Trustee notifying me that "Based on a review of available books and records of BLMIS by the Trustee's staff, you did not have an account with BLMIS. Because you did not have an account, you are not a customer of BLMIS under SIPA, as that term is defined." The Trustee thus denied my claim.

I disagree with the determination of the SIPC Trustee that I was not a customer of BLMIS.

Sincerely,



Jesse R. Gottlieb